Registered No. HSE-49/2016





ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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PART I EXTRAORDINARY

No.632 AMARAVATI, MONDAY , OCTOBER 16, 2017 **G.617**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - EXEMPTING CASUAL TAXABLE PERSONS MAKING TAXABLE SUPPLIES OF HANDI-CRAFT GOODS FROM OBTAINING REGISTRATION.

[G.O.Ms.No.457, Revenue (Commercial Taxes-II), 16th October, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 23 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act :

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year :

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Andhra Pradesh Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No.8/2017 - Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R.(E), Dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression "handicraft goods" means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process :-

Table

Sl. No.	Products	HSN Code
1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306

Sl. No.	Products	HSN Code
(1)	(2)	(3)
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

This notification shall be deemed to have come with effect on and from 15th September, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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